

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

GARY S. HUBAND
1 Park Plaza, Suite 600
Irvine, CA 92614

CPA Certificate No. 63278

Respondent.

Case No. AC 2009 15

DECISION AND ORDER

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on 08-30-2009.

It is so ORDERED 07-31-2009.


FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 SHERRY L. LEDAKIS, State Bar No. 131767
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8 Attorneys for Complainant

9
10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC 2009 15

13 GARY S. HUBAND
1 Park Plaza, Suite 600
Irvine, CA 92614

**STIPULATED SURRENDER OF
LICENSE AND ORDER**

14 CPA Certificate No. 63278

15
16 Respondent.

17 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
18 proceeding that the following matters are true:

19 PARTIES

20 1. Patti Bowers (Complainant) is the Executive Officer of the California
21 Board of Accountancy. She brought this action solely in her official capacity and is represented
22 in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Sherry L.
23 Ledakis, Deputy Attorney General.

24 2. Gary S. Huband (Respondent) is representing himself in this proceeding
25 and has chosen not to exercise his right to be represented by counsel.

26 3. On or about November 13, 1992, the California Board of Accountancy
27 issued Certified Public Accountant Certificate No. 63278 to Gary S. Huband (Respondent). The
28 certificate

1 was in full force and effect at all times relevant to the charges brought in Accusation No. AC
2 2009 15 and will expire on May 31, 2009, unless renewed.

3 JURISDICTION

4 4. Accusation No. AC 2009 15 was filed before the California Board of
5 Accountancy (Board), Department of Consumer Affairs, and is currently pending against
6 Respondent. The Accusation and all other statutorily required documents were properly served
7 on Respondent on April 2, 2009. Respondent timely filed his Notice of Defense contesting the
8 Accusation. A copy of Accusation No. AC 2009 15 is attached as exhibit A and incorporated
9 herein by reference.

10 ADVISEMENT AND WAIVERS

11 5. Respondent has carefully read, and understands the charges and allegations
12 in Accusation No. AC 2009 15. Respondent also has carefully read, and understands the effects
13 of this Stipulated Surrender of License and Order.

14 6. Respondent is fully aware of his legal rights in this matter, including the
15 right to a hearing on the charges and allegations in the Accusation; the right to be represented by
16 counsel, at his own expense; the right to confront and cross-examine the witnesses against him;
17 the right to present evidence and to testify on his own behalf; the right to the issuance of
18 subpoenas to compel the attendance of witnesses and the production of documents; the right to
19 reconsideration and court review of an adverse decision; and all other rights accorded by the
20 California Administrative Procedure Act and other applicable laws.

21 7. Respondent voluntarily, knowingly, and intelligently waives and gives up
22 each and every right set forth above.

23 CULPABILITY

24 8. Respondent admits the truth of each and every charge and allegation in
25 Accusation No. AC 2009 15, agrees that cause exists for discipline and hereby surrenders his
26 CPA Certificate No. 63278 for the Board's formal acceptance.

27 9. Respondent understands that by signing this stipulation he enables the
28 Board to issue an order accepting the surrender of his CPA Certificate without further process.

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To: SHERRY L LEDAKIS Page 2 of 2

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19498616298 From: Gary Huband

1 This stipulation constitutes a record of the discipline and shall become a part of Respondent's
2 license history with the Board.

3 2. Respondent shall lose all rights and privileges as an Accountant in
4 California as of the effective date of the Board's Decision and Order.

5 3. Respondent shall cause to be delivered to the Board both his wall license
6 certificate and, if one was issued, pocket license on or before the effective date of the Decision
7 and Order.

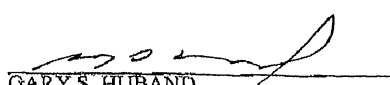
8 4. If Respondent ever files an application for licensure or a petition for
9 reinstatement in the State of California, the Board shall treat it as a petition for reinstatement.
10 Respondent must comply with all the laws, regulations and procedures for reinstatement of a
11 revoked license in effect at the time the petition is filed, and all of the charges and allegations
12 contained in Accusation No. AC 2009 15 shall be deemed to be true, correct and admitted by
13 Respondent when the Board determines whether to grant or deny the petition.

14 5. Respondent shall pay the Board its costs of investigation and enforcement
15 in the amount of \$2,264.71. Respondent shall make monthly payments in the amount of \$377.45
16 beginning thirty days after the effective date of this stipulation. If payments are not completed
17 within six months following the effective date of the stipulation the Board may refile the charges
18 currently pending against Respondent, without prejudice.

19 ACCEPTANCE

20 I have carefully read the Stipulated Surrender of License and Order. I understand
21 the stipulation and the effect it will have on my CPA Certificate. I enter into this Stipulated
22 Surrender of License and Order voluntarily, knowingly, and intelligently, and agree to be bound
23 by the Decision and Order of the California Board of Accountancy.

24 DATE: 5/6/09

25
26 
27 GARY S. HUBAND
28 Respondent

1 ENDORSEMENT

2 The foregoing Stipulated Surrender of License and Order is hereby respectfully
3 submitted for consideration by the California Board of Accountancy of the Department of
4 Consumer Affairs.

5
6 DATED: May 11, 2009

7 EDMUND G. BROWN JR., Attorney General
8 of the State of California

9 LINDA K. SCHNEIDER
Supervising Deputy Attorney General

10
11 Sherry L. Ledakis
12 SHERRY L. LEDAKIS
13 Deputy Attorney General

14 Attorneys for Complainant

15 DOJ Matter ID: SD2009803679
16 Huband FINAL stip surrender given to respon.wpd
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Exhibit A
Accusation No. AC 2009 15

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 SHERRY L. LEDAKIS, State Bar No. 131767
Deputy Attorney General
4 110 West "A" Street, Suite 1100
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5 P.O. Box 85266
6 San Diego, CA 92186-5266
Telephone: (619) 645-2078
7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC 2009 15

13 GARY S. HUBAND
1 Park Plaza, Suite 600
14 Irvine, CA 92614

A C C U S A T I O N

15 Certified Public Accountant
16 Certificate No. 63278

Respondent.

17
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers (Complainant) brings this Accusation solely in her official
21 capacity as the Executive Officer of the California Board of Accountancy, Department of
22 Consumer Affairs.

23 2. On or about November 13, 1992, the California Board of Accountancy
24 issued Certified Public Accountant (CPA) Certificate Number 63278 to Gary S. Huband
25 (Respondent). The CPA Certificate was in full force and effect at all times relevant to the
26 charges brought herein and will expire on May 31, 2009, unless renewed.

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1 JURISDICTION

2 3. This Accusation is brought before the California Board of Accountancy
3 (Board), Department of Consumer Affairs, under the authority of the following laws. All section
4 references are to the Business and Professions Code (Code) unless otherwise indicated.

5 4. Section 5100 of the Code states:

6 After notice and hearing the board may revoke, suspend, or refuse to
7 renew any permit or certificate granted under Article 4 (commencing with Section
8 5070) and Article 5 (commencing with Section 5080), or may censure the holder
of that permit or certificate for unprofessional conduct that includes, but is not
limited to, one or any combination of the following causes:

9

10 (g) Willful violation of this chapter or any rule or regulation promulgated
11 by the board under the authority granted under this chapter.

12 (h) Suspension or revocation of the right to practice before any
13 governmental body or agency.

14

15 5. Section 5109 of the Code states:

16 The expiration, cancellation, forfeiture, or suspension of a license,
17 practice, privilege, or other authority to practice public accountancy by operation
18 of law or by order or decision of the board or a court of law, or the voluntary
surrender of a license by a licensee shall not deprive the board of jurisdiction to
commence or proceed with any investigation of or action or disciplinary
proceeding against the licensee, or to render a decision suspending or revoking
the license.

19 STATUTORY PROVISIONS

20 6. Section 5063 of the Code states:

21 (a) A licensee shall report to the board in writing of the occurrence of any
22 of the following events occurring on or after January 1, 1997, within 30 days of
the date the licensee has knowledge of these events:

23

24 (3) The cancellation, revocation, or suspension of the right to
25 practice as a certified public accountant or a public accountant before any
governmental body or agency.

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1 **COST RECOVERY**

2 7. Section 5107, subdivision (a) of the Code states:

3 The executive officer of the board may request the administrative law
4 judge, as part of the proposed decision in a disciplinary proceeding, to direct any
5 holder of a permit or certificate found to have committed a violation or violations
6 of this chapter to pay to the board all reasonable costs of investigation and
7 prosecution of the case, including, but not limited to, attorneys' fees. The board
8 shall not recover costs incurred at the administrative hearing.

7 **FIRST CAUSE FOR DISCIPLINE**

8 **(Unprofessional Conduct)**

9 8. Respondent has subjected his license to disciplinary action under section
10 5100, subdivision (h) of the Code in that Respondent's right to practice before a governmental
11 agency was suspended. The circumstances are that on or about December 3, 2007, Respondent
12 executed an Offer of Consent to Suspension From Practice Before the Internal Revenue Service,
13 effective April 1, 2008. The offer of consent was negotiated as a result of Respondent's unpaid
14 financial obligations to the Internal Revenue Service (IRS).

15 **SECOND CAUSE FOR DISCIPLINE**

16 **(Failure to Report Suspension of Right to Practice Before a Governmental Agency)**

17 9. Respondent has subjected his license to disciplinary action under section
18 5100, subdivision (g) of the Code in that Respondent willfully violated Code section 5063,
19 subdivision (a)(3) which requires Respondent notify the Board within 30 days (from April 1,
20 2008) that his right to practice before the IRS, a governmental agency, had been suspended.
21 Respondent failed to do so.

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